1952.

File No. Sales Tax II 52 IV

Legal Department

B. **BRANCH**

Subject:—

Notifications under the Bombay Sales Tax Act, 1946.

P.2/E

File No. Sales Tax II/52 (N)

Gen. 194 e.

440-B

Legal Department

The F.D. desired that the two F.D. Notification Nos. 6495/33-XIII, dated the 31st October 1952 and 10 th December 1952 respectively should be embodied in Schedule IV to the Bombay Sales Tax (No. 2) Ordinance 1952. It was then pointed out to the Deputy Secretary, Finance Department, that the said two notifications are not legally effective for the reason that section 8(2) of the Bombay Sales Tax Act, 1952, contemplated two notifications the first declaring the intention to amend entries in Schedule I and the second publishing finally the amendments. The F.D. had issued the first type of the notification proposing to amend entries, 1,11,39 and 46 in Schedule I but this was not followed by the second type of notification in both the cases with the result that there is no notification which effectually amend entries 1,11,39 and 46 in Schedule I. The Deputy Secretary, Finance Department, was, therefore, advised to consider the question of issuing the notifications after the promulgation of the Ordinance.

In accordance with the first notification, namely No. 6495/33-XII, dated, the 31st October 1952 the amendments to entries 1, 11 and 39 in Schedule I to the Bombay Sales Tax Act, 1952 were to take effect from 1-12-1952. As this date has already expired, the subsequent or final Notification cannot now be issued in terms of the preliminary notification and it would be necessary to reissue the preliminary notification namely, Notification No. 6495/33/-XII, dated 31st October 1952 with a new suitable date. That new date would be obviously a date later than the date on which the preliminary notification would be issed. Before the preliminary notification is issed it may, if necessary, be shown to L.D.

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As regards the second notification No. 6495/33-XII, dated 10-12-1952 it is saved by section 51 of the Bombay Sales Tax (No. 2) Ordinance and therefore the final notification in respect of the amendment of the relevent entry in Schedule I may be issued. A revised draft of such notification is sent herewith.

Sd/-
24/12

Additional Secretary to Government.

U.R. to F.D. 1443/B-Confl, dated the 24th December 1952.

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